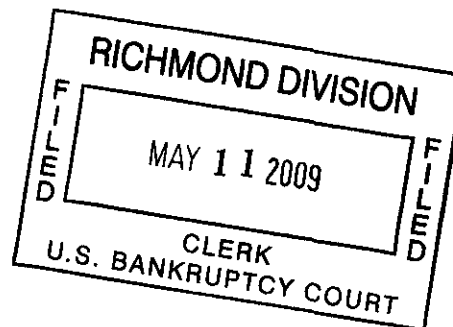


1 State Board of Equalization  
2 Special Procedures Section  
3 450 N Street, MIC: 55  
4 P O Box 942879  
5 Sacramento CA 94279-0055  
6 Telephone (916) 445-1122



7 UNITED STATES BANKRUPTCY COURT  
8 EASTERN DISTRICT OF VIRGINIA (RICHMOND)

10 In re: CIRCUIT CITY STORES, INC.,

11 Debtor(s)

Bkcy. Case No. 08-35653

12  
13 EXPENSE OF ADMINISTRATION  
CLAIM FOR TAXES

14 Chapter No. 11

15 Account No. SR OHB 17-692815

17 1) The undersigned is an authorized representative of the California State Board of Equalization  
18 (hereinafter "Board") and is authorized to make this request on behalf of the Board.

19 2) The grounds for this liability is a tax duly declared, levied, determined or assessed under the  
20 provisions of the California Sales and Use Tax Law and, where applicable, Uniform Local Sales  
21 and Use Tax Ordinances, Transit District Transactions (Sales) and Use Tax Ordinances, penalty  
22 and interest.

23 ///

24 ///

25 ///

26 ///

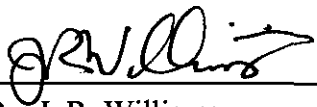
27 ///

3) The debtor is liable to the Board in the following amounts:

(a) Tax for the period 11/10/08 to 12/31/08, interest and penalty claimed as EXPENSE OF ADMINISTRATION under 11 U.S.C. Section 507 (a)(2), \$325,605.29.

Additional interest after 4/30/09 to date of payment or until the case is converted to Chapter 7 is claimed under Section 507 (a)(2) at the prevailing rate provided by Section 19269, California Revenue and Taxation Code.

4) The due date for the said tax has passed. No part of the said tax has been paid. There are no set-offs or counterclaims to the same. No note or judgment has been recovered therefrom, and the undersigned has not, nor has any person, to his/her knowledge or belief, for the use or benefit of the Board, received any manner of security for the said tax or interest or penalty whatsoever.

  
By: J. R. Williams  
Authorized Representative

Dated April 29, 2009  
At Sacramento, California

Mail all legal notices, correspondence and payments to the State Board of Equalization, Special Procedures Section, MIC: 55, P.O. Box 942879, Sacramento, CA 94279-0055 and include the debtor's Board of Equalization account number(s) for proper identification.

Make all monies payable to State Board of Equalization.



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

450 N STREET, MIC: 55, SACRAMENTO, CALIFORNIA  
(P. O. BOX 942879, SACRAMENTO, CA 94279-0055)  
TELEPHONE (916) 445-1122  
FAX (916) 327-0615  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco

BILL LEONARD  
Second District, Ontario/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

April 29, 2009

US BANKRUPTCY COURT  
1100 E MAIN ST STE 301  
RICHMOND VA 23219-3538

**Account No. SR OHB 17-692815**  
**Debtor(s): CIRCUIT CITY STORES, INC.**  
**Chapter 11 Bankruptcy**  
**Case No. 08-35653**

Dear Ladies and Gentlemen:

Enclosed is an original Expense of Administration Claim for Taxes. Please file this claim in the proceedings described above.

Please return to us the enclosed copy of this letter acknowledging receipt of the claim. A self-addressed, stamped envelope is enclosed.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. R. Williams'.

J. R. Williams  
Tax Compliance Supervisor  
Special Procedures Section

JRW:SH:bkcoa.dot  
Enclosures

cc: CIRCUIT CITY STORES INC  
9950 MAYLAND DR  
RICHMOND VA 23233-1463